

## A B S T R A C T

There is provided a moving picture encoding method based on hierarchical encoding. The method includes the step of encoding a time filtering lower hierarchical signal belonging to a lower hierarchy among  
5 signals of respective hierarchies which have been subjected to time-direction filtering and then to hierarchical division and an upper hierarchy time filtering signal obtained by performing time-direction filtering on a signal corresponding to the upper  
10 hierarchy of the aforementioned lower hierarchy signal. Thus, decoded signals of all the hierarchies can have image quality equivalent to the decoded image when encoding is performed with a single hierarchy.